

Spelman College
Gordon-Zeto Center for Global Education
350 Spelman Lane SW
Atlanta, Georgia 30314
404.270.5681

The IRS and the International Student

An overview for F-1 students

Table of Contents

1. Review of Terminology and Deadlines
2. Review of Documents from employers/sponsors
3. Review of IRS Forms
4. Resources
5. Q & A
6. Session Evaluation

Purpose

This presentation is designed to prepare you to

1. Identify and collect necessary documents from employers
1. Identify IRS forms to complete based on income and status
1. Know how to choose the best way for you to submit your tax return

Terminology and Deadlines

1. Non-Resident Alien
 2. [Gross pay vs. net pay](#)
 3. Income
 4. Social Security Number (SSN)
 5. [International Tax Identification Number \(ITIN\)](#)
-
1. Deadline to file federal and state tax returns, April 15
 2. Deadline for institutions/businesses to send tax documents, January 31

Documents- Spelman

1. [W2](#), Wage and Tax Statement
 - a. Every employer engaged in a trade or business who makes payments of \$600 or more in a year for services performed by an employee the year must file a W2
2. [1042-S](#), Foreign Person's US Source Income Subject to Withholding
 - a. United States based institutions or business' annual information return for any monetary amounts given to a non-resident alien
3. [1098-T](#), Tuition Statement
 - a. Eligible educational institutions file this form for each student they enroll and for whom a reportable transaction is made

[Videos](#)

Documents- IRS

1. [1040 NR-EZ](#), US Income Tax Return for Certain Nonresident Aliens With No Dependents
1. [1040 NR](#), US Nonresident Alien Income Tax Return
1. [8843](#), Statement for Exempt Individuals and Individuals With a Medical Condition

All international non-resident students and scholars have to file this informational document, regardless of employment

Resources

There are a lot of companies that offer tax filing services. In some cases, these companies do not have to be licensed and are not liable for any mistakes they make on your tax filing.

The IRS recommends some [free services](#) based on certain qualifications. You may choose to use a Certified Public Accountant (CPA) or a tax services preparer. See the next slide for tips from the IRS.

IRS Tips to Choose a Tax Preparer

1. Check the preparer's qualifications
2. Check on the preparer's history
3. Ask about service fees
4. Ask to e-file your return
5. Make sure the preparer is accessible.
6. Provide records and receipts
7. Never sign a blank return
8. Review the entire return before signing
9. Make sure the preparer signs and includes their PTIN
10. Report abusive tax preparers to the IRS

Spelman Resources

- 1098-T, Ms. Carmen Kemp 404.270.5154
- 1042-S, Ms. April Austin 404.270.5153
- W2, Ms. Annette Davis 404.270.5170

Questions and Answers

Q & A

Session Evaluations

Sources

www.irs.gov

www.youtube.com

www.sprintax.com